

EXHIBIT P

**PLAINTIFF'S
DEPOSITION
EXHIBIT # 32**

C O N F I D E N T I A L

AVGOL LTD.

NONWOVEN INDUSTRIES

To: Mike Mebane
 From: Moshe Goldwasser
 Date: 8 March 2001

Dear Mike,

Further to our mutual correspondence of yesterday, I should like to respond to the points raised in your letter, as follows:

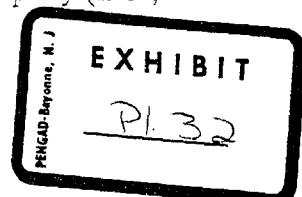
1. I once again reiterate Avgol's intention to enter into negotiations with Unifi regarding Avgol's acquisition of the UTF plant.
2. We will be able to set a price offer only after having carried out the due diligence (technical, market and financial aspects) and we should like to assure you that we realize that such an offer must be a fair one, in order to be taken into consideration by your company.

The price offer will take into consideration your financial investment in establishing the plant, our impression of the equipment and its suitability for our needs, proof of performance of the equipment in relation to the types of products, throughput and quality. Other considerations will be marketing commitments which you have already signed, as well as quantities and established prices.

3. We should like to inform you that two of Israel's leading banking institutions are ready to back Avgol in this venture and are prepared to provide any financial assistance required in order to carry out this transaction, subject, of course, to the results of the due diligence and Avgol's business program.

4. We shall require documentation referring to:

- The company's financial balance
- Investments
- Technical specifications of the production line
- Your forecast according to what you have produced until today, regarding the extent of the sales, profits, ROI etc.
- Detailed costing of each product
- Purchase contracts of the equipment and other company property (land, buildings, infrastructure, etc.)
- Purchase contracts of the raw material
- Production and quality reports
- Plant organization chart



This is only a general list - we reserve the right to request other information, should we feel that this will be necessary.

CONFIDENTIAL

During the week of 16 April, we should like to carry out, simultaneously, comprehensive technical tests in the plant as well as to review financial data, with the aim, within a period of 3-4 days, to be able to enter into negotiations with you and be able to give you a final answer within two-three weeks following our visit.

The team that will be arriving at UTF will consist of persons who will be able to work on different aspects simultaneously, in order to be able to formulate a basis for Avgol to be able to enter negotiations as rapidly as possible.

We should like to request that you undertake, for a period of 60 days not to enter into similar negotiations with any other body or persons.

It goes without saying that these procedures must be kept confidential by both parties, and we shall abide by the way you choose to present our visit to the plant.

We hope that you agree with the above, and that we will all be able to progress with our plans.

Looking forward to hearing from you.

Best Regards,

Moshe Goldwasser
Avgol Ltd. Nonwoven Industries